



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD  
P.O. BOX 767  
CEDARBURG, WI 53012

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I DALE A. LYTHJOHAN of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	04/02/2001 (Date)
--	----------------------

GENERAL MANAGER

---

(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** CEDARBURG LIGHT & WATER COMMISSION**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

**When was utility organized?** 12/28/1901**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** JILL S FRANK**Title:** OFFICE MANAGER**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** JFRANK@WPPISYS.ORG

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?** YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/28/2000**Period covered by most recent audit:** 01/01/99 TO 12/31/99

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPI SYS.ORG

---

**Name:** DENNIS HINTZ**Title:** WATER SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DHINTZ@WPPI SYS.ORG

---

**Name:** STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

**Telephone:** (262) 375 - 7650 EXT**Fax Number:** (262) 375 - 7655**E-mail Address:** SBELL@WPPI SYS.ORG

---

**Name of utility commission/committee:** CEDARBURG LIGHT & WATER COMMISSION

---

**Names of members of utility commission/committee:**

CHARLES T BRADBURN

JOE DORR, PRESIDENT

---

**IDENTIFICATION AND OWNERSHIP**

---

**Names of members of utility commission/committee:**

CARL EDQUIST  
JOHN HAMMEN  
ELLEN S. HAYNES

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

---

**Provide the following information regarding the provider(s) of contract services:**

---

**Firm Name:** NONE**Contact Person:****Title:****Telephone:** (    )    -**Fax Number:** (    )    -**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**    1/1/2000                      12/31/2000**Provide a brief description of the nature of Contract Operations being provided:**

NONE

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	8,345,422	7,914,567	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	6,782,292	6,547,223	<b>2</b>
Depreciation Expense (403)	600,989	530,852	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	487,414	474,215	<b>5</b>
<b>Total Operating Expenses</b>	<b>7,870,695</b>	<b>7,552,290</b>	
<b>Net Operating Income</b>	<b>474,727</b>	<b>362,277</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>474,727</b>	<b>362,277</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	629	(3,249)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	235,396	227,653	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>236,025</b>	<b>224,404</b>	
<b>Total Income</b>	<b>710,752</b>	<b>586,681</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	1,435	1,958	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>1,435</b>	<b>1,958</b>	
<b>Income Before Interest Charges</b>	<b>709,317</b>	<b>584,723</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	87,563	113,241	<b>14</b>
Amortization of Debt Discount and Expense (428)	10,121	7,150	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	1,121	947	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>19</b>
<b>Total Interest Charges</b>	<b>98,805</b>	<b>121,338</b>	
<b>Net Income</b>	<b>610,512</b>	<b>463,385</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,268,129	11,815,191	<b>20</b>
Balance Transferred from Income (433)	610,512	463,385	<b>21</b>
Miscellaneous Credits to Surplus (434)	12,326	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	2,243	3,662	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	7,263	6,785	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>12,881,461</b>	<b>12,268,129</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CERTIFICATES OF DEPOSITS	146,376	5
INTEREST ON INVESTMENT INDEX ACCOUNT	21,011	6
INTEREST ON STATE INVESTMENT POOL ACCOUNTS	68,009	7
<b>Total (Acct. 419):</b>	<b>235,396</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
COST ASSOCIATED WITH LEGISLATIVE ACTIVITIES	1,435	10
<b>Total (Acct. 426):</b>	<b>1,435</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
ACCUMULATED DEPR ON WATER MAIN & HYDRANTS RECLASSIFIED AS PRIVATE	12,326	11
<b>Total (Acct. 434):</b>	<b>12,326</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
2000 COSTS FOR REMEDIAL WORK AT THE FORMER POWER PLANT	2,243	12
<b>Total (Acct. 435)--Debit:</b>	<b>2,243</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
MISC WORK DONE FOR THE CITY OF CEDARBURG	7,263	14
<b>Total (Acct. 439)--Debit:</b>	<b>7,263</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	3,933	21,736			<b>25,669</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	1,397	8,632			<b>10,029</b>	<b>3</b>
Materials		1,642			<b>1,642</b>	<b>4</b>
Taxes	107	660			<b>767</b>	<b>5</b>
<b>Other (list by major classes):</b>						
OUTSIDE SERVICES & SUPPLIES	1,490	5,148			<b>6,638</b>	<b>6</b>
FRINGES AND CLEARING (WITHOUT SOC SEC & STORES CLEARING)	997	4,967			<b>5,964</b>	<b>7</b>
<b>Total costs and expenses</b>	<b>3,991</b>	<b>21,049</b>	<b>0</b>	<b>0</b>	<b>25,040</b>	
<b>Net income (or loss)</b>	<b>(58)</b>	<b>687</b>	<b>0</b>	<b>0</b>	<b>629</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,181,831	7,163,591	0	0	<b>8,345,422</b>	<b>1</b>
Less: interdepartmental sales	631	56,985	0	0	<b>57,616</b>	<b>2</b>
Less: interdepartmental rents	0	16,800	0	0	<b>16,800</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	(2,484)	0	0	<b>(2,484)</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,181,200</b>	<b>7,092,290</b>	<b>0</b>	<b>0</b>	<b>8,273,490</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	252,033	43,154	<b>295,187</b>	<b>1</b>
Electric operating expenses	388,124	66,456	<b>454,580</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	10,028	1,717	<b>11,745</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	17,463	2,990	<b>20,453</b>	<b>8</b>
Electric utility plant accounts	123,347	21,120	<b>144,467</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	318	54	<b>372</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	27,315	4,677	<b>31,992</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	153,216	(153,216)	<b>0</b>	<b>18</b>
All other accounts	76,207	13,048	<b>89,255</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,048,051</b>	<b>0</b>	<b>1,048,051</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,533,190	21,584,792	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,289,503	5,939,746	2
<b>Net Utility Plant</b>	<b>16,243,687</b>	<b>15,645,046</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>16,243,687</b>	<b>15,645,046</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,065,004	3,864,311	9
<b>Total Other Property and Investments</b>	<b>3,065,004</b>	<b>3,864,311</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	59,378	35,624	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	700	500	12
Temporary Cash Investments (136)	546,505	113,076	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	779,375	670,293	15
Other Accounts Receivable (143)	317,108	183,305	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,666	7,879	18
Materials and Supplies (151-163)	370,483	493,607	19
Prepayments (165)	41,472	22,288	20
Interest and Dividends Receivable (171)	90,417	133,902	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>2,217,104</b>	<b>1,660,474</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	56,578	80,656	24
Other Deferred Debits (182-186)	988,749	917,321	25
<b>Total Deferred Debits</b>	<b>1,045,327</b>	<b>997,977</b>	
<b>Total Assets and Other Debits</b>	<b>22,571,122</b>	<b>22,167,808</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	160,302	159,333	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	12,881,461	12,268,129	<b>28</b>
<b>Total Proprietary Capital</b>	<b>13,041,763</b>	<b>12,427,462</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,350,000	1,575,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	26,034	33,711	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,376,034</b>	<b>1,608,711</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	545,450	495,585	<b>33</b>
Payables to Municipality (233)	247,999	498,563	<b>34</b>
Customer Deposits (235)	22,663	20,331	<b>35</b>
Taxes Accrued (236)	236,140	236,285	<b>36</b>
Interest Accrued (237)	17,758	25,697	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	34,193	27,936	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	611	10,781	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,104,814</b>	<b>1,315,178</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	27,670	16,073	<b>43</b>
Other Deferred Credits (253)	1,119,467	1,018,067	<b>44</b>
<b>Total Deferred Credits</b>	<b>1,147,137</b>	<b>1,034,140</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,901,371	5,782,317	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>22,571,119</b>	<b>22,167,808</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	11,018,931	0	0	11,451,970	<b>1</b>
Utility Plant Purchased or Sold (102)	0			0	<b>2</b>
Utility Plant in Process of Reclassification (103)	0			0	<b>3</b>
Utility Plant Leased to Others (104)	0			0	<b>4</b>
Property Held for Future Use (105)	0			10,421	<b>5</b>
Completed Construction not Classified (106)	0			0	<b>6</b>
Construction Work in Progress (107)	712			51,156	<b>7</b>
<b>Total Utility Plant</b>	<b>11,019,643</b>	<b>0</b>	<b>0</b>	<b>11,513,547</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,125,320	0	0	4,164,183	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0			0	<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0			0	<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)	0			0	<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0			0	<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)	0			0	<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,125,320</b>	<b>0</b>	<b>0</b>	<b>4,164,183</b>	
<b>Net Utility Plant</b>	<b>8,894,323</b>	<b>0</b>	<b>0</b>	<b>7,349,364</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,943,065	3,996,681			<b>5,939,746</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	238,052	362,937			<b>600,989</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,451				<b>7,451</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
DEPR ON 392 & 396	14,230	25,534			<b>39,764</b>	<b>9</b>
Salvage	1,195	10,433			<b>11,628</b>	<b>10</b>
Other credits (specify):						<b>11</b>
WATER ACCT 392	300	16,013			<b>16,313</b>	<b>12</b>
<b>Total credits</b>	<b>261,228</b>	<b>414,917</b>	<b>0</b>	<b>0</b>	<b>676,145</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	64,615	185,038			<b>249,653</b>	<b>15</b>
Cost of removal	2,032	62,377			<b>64,409</b>	<b>16</b>
Other debits (specify):						<b>17</b>
WATER ACCT 343 & 348	12,326	0			<b>12,326</b>	<b>18</b>
<b>Total debits</b>	<b>78,973</b>	<b>247,415</b>	<b>0</b>	<b>0</b>	<b>326,388</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,125,320</b>	<b>4,164,183</b>	<b>0</b>	<b>0</b>	<b>6,289,503</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
Non-Utility Property	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	295,042	0	295,042	291,124	3
<b>Total Electric Utility</b>					<b>295,042</b>	<b>291,124</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	295,042	291,124	1
Water utility (154)	44,021	33,648	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	31,420	168,835	8
<b>Total Materials and Supplies</b>	<b>370,483</b>	<b>493,607</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEBT DISC & EXP ON GOVERNMENT OBLIGATION BONDS 8/99	10,121	181	23,783	1
LOSS ON ADVANCE REFUND OF REVENUE BOND	13,957	181	32,795	2
<b>Total</b>			<b>56,578</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	159,333	1
<b>Changes during year (explain):</b>		
COST FOR ELECTRIC SERVICE TO NEW POLICE STATION	969	2
<b>Balance end of year</b>	<b>160,302</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
ELEC & WTR GOVN OBLIGATION BOND	08/25/1999	10/01/2005	4.20%	1,350,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,350,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:** 1,350,000

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
DSM LOAN WITH WIS PUBLIC POWER INC	01/31/1994	01/31/2004	2.00%	26,034	1
<b>Total for Account 224</b>				<b>26,034</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	236,285	1
<b>Accruals:</b>		
Charged water department expense	222,189	2
Charged electric department expense	267,915	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
CHARGED DIRECTLY TO ELEC & WTR DEPTS WORK ORDERS	18,609	5
CHARGED DIRECTLY TO GENERAL LEDGER ACCOUNTS	1,651	6
<b>Total Accruals and other credits</b>	<b>510,364</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	410,800	7
Social Security taxes	79,475	8
PSC Remainder Assessment	9,958	9
<b>Other (explain):</b>		
LICENSE FEE ASSESSMENT-WI DEPT OF REV (GROSS RECEIPTS TAX)	10,276	10
<b>Total payments and other debits</b>	<b>510,509</b>	
<b>Balance end of year</b>	<b>236,140</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
INTEREST ACCRUED GOVN OBL BONDS	23,375	87,563	95,769	15,169	1
<b>Subtotal</b>	<b>23,375</b>	<b>87,563</b>	<b>95,769</b>	<b>15,169</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
237 INTEREST ACCRUED ON CUSTOMER DEPOSITS	2,322	1,121	854	2,589	4
<b>Subtotal</b>	<b>2,322</b>	<b>1,121</b>	<b>854</b>	<b>2,589</b>	
<b>Total</b>	<b>25,697</b>	<b>88,684</b>	<b>96,623</b>	<b>17,758</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,430,090	1,192,603	159,624	0	0	<b>5,782,317</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	10,477	37,042	114,369			<b>161,888</b>	<b>2</b>
For Mains	43,311					<b>43,311</b>	<b>3</b>
<b>Other (specify):</b>							
SOLOMON ACCOUNTING SOFTWARE PURCH'D BY WPPI	12,319	17,727				<b>30,046</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
REVERSE CONTRIBUTIONS ON WTR MAIN RECLASSIFIED AS "PRIVATE" AND TAKEN OFF BOOKS	99,904					<b>99,904</b>	<b>5</b>
REVERSE CONTRIBUTIONS ON HYDRANTS RECLASSIFIED AS "PRIVATE" AND TAKEN OFF BOOKS	16,287					<b>16,287</b>	<b>6</b>
<b>Balance End of Year</b>	<b>4,380,006</b>	<b>1,247,372</b>	<b>273,993</b>	<b>0</b>	<b>0</b>	<b>5,901,371</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
CD'S & \$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS	2,813,157	3
SPECIAL REDEMPTION FUND-FOR PRINCIPAL & INTEREST PAYMENTS	154,038	4
LIABILITY INSURANCE RESERVE	97,809	5
<b>Total (Acct. 125):</b>	<b>3,065,004</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE	0	7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	672,147	11
Electric	107,228	12
Sewer (Regulated)	0	13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>779,375</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	148,390	15
Merchandising, jobbing and contract work	13,815	16
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
INSTALL STREET LIGHTING FACILITIES	101,220	17
PROPERTY INSURANCE CLAIMS	12,134	18
JOINT CABLE PLACEMENT	24,891	19
MISC INDIVIDUAL & "LIKE" ITEMS GROUPED LESS THAN \$10,000	16,658	20
<b>Total (Acct. 143):</b>	<b>317,108</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL LIENS AND OUTSTANDING MISC BILLINGS	11,666	21
<b>Total (Acct. 145):</b>	<b>11,666</b>	
<b>Prepayments (165):</b>		
PROPERTY & LIABILITY INSURANCE PREMIUMS	28,491	22
HEALTH & DENTAL INSURANCE PREMIUMS	12,981	23
<b>Total (Acct. 165):</b>	<b>41,472</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY WORK DONE TO FIND SUITABLE LAND FOR A FUTURE WELL 7 SITE	29,654	25
<b>Total (Acct. 183):</b>	<b>29,654</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
ENERGY CONSERVATION PROGRAM: '87=\$40,936; '88=\$57,247; '89=\$38,609;	930,953	28
'90=\$62,735; '91=\$51,708; '92=\$61,056; '93=\$131,447; '94=\$133,472; '95=\$62,338	0	29
'96=\$60,751; '97=\$64,157; '98=\$51,748; '99=\$58,905; '00=\$55,844	0	30
FIELD INVENTORY & TRAINING ON ELECTRIC CAD SYSTEM: '98=\$42,343;	28,142	31
'99=\$13,941; '99 EXPENSE 1/4=<\$14,071>; '00 EXPENSE 1/4=<\$14,071>	0	32
<b>Total (Acct. 186):</b>	<b>959,095</b>	
<b>Payables to Municipality (233):</b>		
DECEMBER 2000 SEWER BILLING	143,579	33
ACCTS PAYABLE INVOICES PAID IN JAN & FEB 2001 FOR MISC	98,660	34
OUTSTANDING DOLLARS DUE THE CITY FOR 2000 PUBLIC FIRE PROTECTION	5,760	35

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
TRUE-UP AND WASHINGTON AVE STREETSCAPE JOB	0	36
<b>Total (Acct. 233):</b>	<b>247,999</b>	
<b>Other Deferred Credits (253):</b>		
VACATION, SICK LEAVE, AND COMP TIME LIABILITY	208,840	37
DEMAND SIDE MANAGEMENT PROGRAMS (AUTHORIZED CONSERVATION EXPENSE)	884,000	38
DEFERRED COMP PROGRAM	5,874	39
PUBLIC BENEFIT PROGRAM REVENUES	23,337	40
PUBLIC BENEFIT LOW INCOME PROGRAM EXPENSES	(1,120)	41
PUBLIC BENEFIT CONSERVATION PROGRAM EXPENSES	(1,464)	42
<b>Total (Acct. 253):</b>	<b>1,119,467</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	10,941,137	11,014,256	0	0	<b>21,955,393</b>	<b>1</b>
Materials and Supplies	38,834	293,083	0	0	<b>331,917</b>	<b>2</b>
<b>Other (specify):</b>						
STORES EXPENSE	20,111	80,017			<b>100,128</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,034,192	4,080,432	0	0	<b>6,114,624</b>	<b>4</b>
Customer Advances for Construction	12,955	8,916			<b>21,871</b>	<b>5</b>
Contributions in Aid of Construction	4,405,048	1,436,796	0	0	<b>5,841,844</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0			<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,547,887</b>	<b>5,861,212</b>	<b>0</b>	<b>0</b>	<b>10,409,099</b>	
Net Operating Income	148,036	326,691	0	0	<b>474,727</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.26%</b>	<b>5.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.56%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	159,817	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,574,795	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>12,734,612</b>	
<b>Net Income</b>		
Net Income	610,512	5
<b>Percent Return on Proprietary Capital</b>	<b>4.79%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

Service was extended in new subdivisions, businesses, and individual properties.

---

**4. Estimated changes in revenues due to rate changes.**

An overall 4.5% increase in electric revenues and 23% in water revenues were authorized by the PSC. It is projected that the annual increase in revenues will be \$311,809 electric, and \$235,089 water. The new rates were effective June 1, 2000. Prior to this, electric rates had not changed since March 1995 and water rates since April 1993.

---

**5. Obligations incurred or assumed, excluding commercial paper.**

---

**6. Formal proceedings with the Public Service Commission.**

Electric and water rate cases. See details in #4 above.

---

**7. Any additional matters.**

---



---

## FINANCIAL SECTION FOOTNOTES

---

### Income Statement (Page F-01)

#### MISCELLANEOUS CREDITS TO SURPLUS

As explained in footnotes for page W-9, the utility removed some water mains and hydrants from its books, as they were determined to be "private," and not the property of the utility. #343, Accumulated Depreciation was debited with \$9,384.93 and #348, Accum. Depr. was debited with \$2,941.37 which was the amount of depreciation that had already been recorded on the water main and hydrants. The offsetting credit of \$12,326.30 was made to #434, Misc. Credits to Surplus to increase retained earnings by the depreciation expense that had been recorded over the years.

#### MISCELLANEOUS DEBITS TO SURPLUS

The utility spent \$2,243 during 2000 for remedial action at its former Power Plant site.

---

### Balance Sheet (Page F-06)

Note, the Asset side of the Balance Sheet differs by \$3 from the Liability side due to rounding numbers reported in PSC Report to whole numbers. Difference seems to be increasing slightly each year as balance carried into the year was already off. To eliminate a FATAL ERROR because our original balance differed by \$20, we deducted \$10 from #165's balance ... see further explanation under footnote to F-19.

---

### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

The utility no longer has a "non-utility" property on its books since the Power Plant building was sold in 1996.

---

### Interest Accrued (Acct. 237) (Page F-17)

OTHER LONG TERM DEBT (224): Interest on Demand Side Management (Conservation) Loan from WPPI is not shown here, it is included with DSM expenses in account #186, Other Deferred Debits.

---

### Balance Sheet End-of-Year Account Balances (Page F-19)

#### ACCT #165, PREPAYMENTS

Note that staff adjusted the actual Health & Dental Insurance Premiums by <\$10> to force the assets and the liabilities on the balance sheet to be under the \$10 limit ... and eliminate our "FATAL ERROR," which was due to rounding numbers throughout the report to whole dollars.

#### AMORTIZATION OF CAD EXPENSES, ACCT #186

See PSC letter dated January 14, 1999 for authorization to amortize CAD implementation costs over 4 years.

#### AMORTIZATION OF CONSERVATION EXPENSES, ACCT #186

See PSC letter dated January 31, 2001 for authorization to expense \$77,500 per year for conservation expenses. Applies to 2000, 2001, and 2002.

---

---

## FINANCIAL SECTION FOOTNOTES

---

### Identification and Ownership - Contacts (Page iv)

May 1, 2001

Ms. Jill S. Frank, Office Manager  
Cedarburg Light and Water Commission  
N30W5926 Lincoln Boulevard  
P.O. Box 767  
Cedarburg, WI 53012-0767

2000 Analytical Review DWCCA-1000-PJL

Dear Ms. Frank:

The Public Service Commission (Commission) has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, just the following comments.

1. In the future, please use the PSC approved Ms-1 rate schedule designation in column (b) for the security lighting reported on line 10 under Commercial & Industrial sales on page E-14, Sales Of Electricity By Rate schedule.

2. We appreciate the large volume of footnotes you provided to the annual report schedules. This is of great help to Commission staff when reviewing the report and also decreases the chance that staff will need to contact the utility to ask for further information.

Thank you for your efforts in preparing your 2000 annual report. We are closing our review of your report. If you have any questions, please feel free to contact me at (608) 267-9198 or e?mail me at leegep@psc.state.wi.us.

Sincerely,

Peter Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1000.doc

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,163,927	1
<b>Total Sales of Water</b>	<b>1,163,927</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,765	2
Miscellaneous Service Revenues (471)	510	3
Rents from Water Property (472)	9,815	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,814	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>17,904</b>	
<b>Total Operating Revenues</b>	<b>1,181,831</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	896	8
Pumping Expenses (620-633)	119,917	9
Water Treatment Expenses (640-652)	55,412	10
Transmission and Distribution Expenses (660-678)	151,584	11
Customer Accounts Expenses (901-905)	36,076	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	212,185	14
<b>Total Operation and Maintenance Expenses</b>	<b>576,070</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	238,052	15
Amortization Expense (404-407)	0	16
Taxes (408)	219,673	17
<b>Total Other Operating Expenses</b>	<b>457,725</b>	
<b>Total Operating Expenses</b>	<b>1,033,795</b>	
<b>NET OPERATING INCOME</b>	<b>148,036</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,152	230,224	536,063	4
Commercial	350	92,634	165,218	5
Industrial	41	111,162	122,497	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,543</b>	<b>434,020</b>	<b>823,778</b>	
Private Fire Protection Service (462)	79		29,210	7
Public Fire Protection Service (463)	1		273,901	8
Other Sales to Public Authorities (464)	28	24,205	36,407	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	223	631	12
<b>Total Sales of Water</b>	<b>3,652</b>	<b>458,448</b>	<b>1,163,927</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	273,901	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>273,901</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,765	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,765</b>	
<b>Miscellaneous Service Revenues (471):</b>		
FEES FOR RECONNECTING METERS	510	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>510</b>	
<b>Rents from Water Property (472):</b>		
NEXTEL, PRIMECO, US CELLULAR AND AMERITECH WELL 3 RENTAL/MAINTENANCE FEE	9,815	8
<b>Total Rents from Water Property (472)</b>	<b>9,815</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,814	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>3,814</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	896	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>896</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	2,514	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	56,985	17
Pumping Labor and Expenses (624)	6,146	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	3,595	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	7,095	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	43,582	25
<b>Total Pumping Expenses</b>	<b>119,917</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	3,352	26
Chemicals (641)	25,127	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	21,381	28
Miscellaneous Expenses (643)	476	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	5,076	33
<b>Total Water Treatment Expenses</b>	<b>55,412</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	2,420	34
Storage Facilities Expenses (661)	3,024	35
Transmission and Distribution Lines Expenses (662)	19,890	36
Meter Expenses (663)	5,295	37
Customer Installations Expenses (664)	1,155	38
Miscellaneous Expenses (665)	61,235	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	123	43
Maintenance of Transmission and Distribution Mains (673)	23,675	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	11,336	46
Maintenance of Meters (676)	2,131	47
Maintenance of Hydrants (677)	21,300	48
Maintenance of Miscellaneous Plant (678)	0	49
<b>Total Transmission and Distribution Expenses</b>	<b>151,584</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	4,348	50
Meter Reading Labor (902)	5,856	51
Customer Records and Collection Expenses (903)	19,864	52
Uncollectible Accounts (904)	1,831	53



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	4,177	54
<b>Total Customer Accounts Expenses</b>	<b>36,076</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	61,086	56
Office Supplies and Expenses (921)	5,823	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	13,144	59
Property Insurance (924)	2,294	60
Injuries and Damages (925)	7,178	61
Employee Pensions and Benefits (926)	67,190	62
Regulatory Commission Expenses (928)	3,307	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	23,429	65
Rents (931)	16,800	66
Maintenance of General Plant (932)	11,934	67
<b>Total Administrative and General Expenses</b>	<b>212,185</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>576,070</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	WIS ADMIN CODE - PSC SECTION 109	198,724	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,516	<b>2</b>
<b>Net property tax equivalent</b>		<b>196,208</b>	
Social Security	PAYROLL DISTRIBUTION	22,170	<b>3</b>
PSC Remainder Assessment	BASED ON REVENUES	1,295	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>219,673</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.232530				3
County tax rate	mills		2.174190				4
Local tax rate	mills		9.101380				5
School tax rate	mills		12.382710				6
Voc. school tax rate	mills		2.358230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.249040</b>				10
Less: state credit	mills		2.092190				11
<b>Net tax rate</b>	mills		<b>24.156850</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.101380</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.740940</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.842320</b>				17
<b>Total Tax Rate</b>	mills		<b>26.249040</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.908312</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.156850</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.941959</b>				21
Utility Plant, Jan. 1	\$	<b>10,893,242</b>	10,893,242				22
Materials & Supplies	\$	<b>51,140</b>	51,140				23
<b>Subtotal</b>	\$	<b>10,944,382</b>	<b>10,944,382</b>				24
Less: Plant Outside Limits	\$	<b>414,427</b>	414,427				25
<b>Taxable Assets</b>	\$	<b>10,529,955</b>	<b>10,529,955</b>				26
Assessment Ratio	dec.		0.860100				27
<b>Assessed Value</b>	\$	<b>9,056,814</b>	<b>9,056,814</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.941959</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>198,724</b>	<b>198,724</b>				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>198,724</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,881	6,054	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>319,881</b>	<b>6,054</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	48,195		12
Structures and Improvements (321)	178,893		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,348	56,546	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052		20
<b>Total Pumping Plant</b>	<b>546,488</b>	<b>56,546</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	312,689		22
Water Treatment Equipment (332)	350,536		23
<b>Total Water Treatment Plant</b>	<b>663,225</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,710		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			325,935	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>325,935</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			48,195	12
Structures and Improvements (321)			178,893	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,627		326,267	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			42,052	20
<b>Total Pumping Plant</b>	<b>7,627</b>	<b>0</b>	<b>595,407</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			312,689	22
Water Treatment Equipment (332)			350,536	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>663,225</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,710	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	135,661		26
Transmission and Distribution Mains (343)	6,617,980	171,663	27
Fire Mains (344)	0		28
Services (345)	1,373,029	35,555	29
Meters (346)	266,594	12,350	30
Hydrants (348)	553,891	35,082	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,948,865</b>	<b>254,650</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,483	4,867	35
Computer Equipment (391.1)	38,833	13,559	36
Transportation Equipment (392)	77,410		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,640		39
Laboratory Equipment (395)	6,332		40
Power Operated Equipment (396)	52,210		41
Communication Equipment (397)	176,977	417	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>384,885</b>	<b>18,843</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,863,344</b>	<b>336,093</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,863,344</b>	<b>336,093</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			135,661	26
Transmission and Distribution Mains (343)	729	(99,904)	6,689,010	27
Fire Mains (344)			0	28
Services (345)	50		1,408,534	29
Meters (346)	3,567		275,377	30
Hydrants (348)	2,290	(16,287)	570,396	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,636</b>	<b>(116,191)</b>	<b>9,080,688</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	0		11,350	35
Computer Equipment (391.1)	9,321		43,071	36
Transportation Equipment (392)		300	77,710	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			26,640	39
Laboratory Equipment (395)			6,332	40
Power Operated Equipment (396)			52,210	41
Communication Equipment (397)	41,031		136,363	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>50,352</b>	<b>300</b>	<b>353,676</b>	
<b>Total utility plant in service directly assignable</b>	<b>64,615</b>	<b>(115,891)</b>	<b>11,018,931</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>64,615</b>	<b>(115,891)</b>	<b>11,018,931</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	164,131	3.00%	9,687	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>164,131</b>		<b>9,687</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	104,721	3.20%	5,725	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	118,988	4.40%	13,280	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	15,058	4.40%	1,850	<b>15</b>
<b>Total Pumping Plant</b>	<b>238,767</b>		<b>20,855</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	118,818	4.00%	12,507	<b>16</b>
Water Treatment Equipment (332)	193,764	5.00%	17,526	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>312,582</b>		<b>30,033</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			<b>18</b>
Distribution Reservoirs and Standpipes (342)	70,443	2.10%	2,848	<b>19</b>
Transmission and Distribution Mains (343)	453,812	1.30%	86,495	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	222,361	2.90%	40,333	<b>22</b>
Meters (346)	156,299	5.50%	14,904	<b>23</b>
Hydrants (348)	78,988	2.20%	12,367	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>981,903</b>		<b>156,947</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314		0	0		173,818	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	173,818	
321		0	0		110,446	8
322					0	9
323					0	10
324					0	11
325	7,627	582	0		124,059	12
326					0	13
327					0	14
328		0	0		16,908	15
	7,627	582	0	0	251,413	
331		0	0		131,325	16
332		0	0		211,290	17
	0	0	0	0	342,615	
341					0	18
342		0	0		73,291	19
343	729	100		(9,385)	530,093	20
344					0	21
345	50	0	0	0	262,644	22
346	3,567	0	111	0	167,747	23
348	2,290	1,350	1,084	(2,941)	85,858	24
349					0	25
	6,636	1,450	1,195	(12,326)	1,119,633	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	706	7.70%	687	<b>27</b>
Computer Equipment (391.1)	24,848	26.70%	10,935	<b>28</b>
Transportation Equipment (392)	46,769	13.30%	10,315	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	10,495	5.90%	1,572	<b>31</b>
Laboratory Equipment (395)	952	5.90%	374	<b>32</b>
Power Operated Equipment (396)	29,821	7.50%	3,915	<b>33</b>
Communication Equipment (397)	132,091	9.20%	14,413	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>245,682</b>		<b>42,211</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,943,065</b>		<b>259,733</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,943,065</b>		 <b>259,733</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	0	0	0	0	1,393	27
391.1	9,321	0	0	0	26,462	28
392		0	0	300	57,384	29
393					0	30
394		0	0	0	12,067	31
395		0	0	0	1,326	32
396		0	0	0	33,736	33
397	41,031	0	0	0	105,473	34
397.1					0	35
398					0	36
399					0	37
	<b>50,352</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>237,841</b>	
	<b>64,615</b>	<b>2,032</b>	<b>1,195</b>	<b>(12,026)</b>	<b>2,125,320</b>	
					0	38
	<b>64,615</b>	<b>2,032</b>	<b>1,195</b>	<b>(12,026)</b>	<b>2,125,320</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,746	<b>40,746</b>	1
February			37,571	<b>37,571</b>	2
March			39,876	<b>39,876</b>	3
April			39,808	<b>39,808</b>	4
May			44,850	<b>44,850</b>	5
June			46,563	<b>46,563</b>	6
July			51,543	<b>51,543</b>	7
August			47,862	<b>47,862</b>	8
September			42,750	<b>42,750</b>	9
October			43,484	<b>43,484</b>	10
November			41,020	<b>41,020</b>	11
December			41,622	<b>41,622</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>517,695</b>	<b>517,695</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,375	13
Less: Other utility use				6,661	14
Other utility use explanation:					15
MAIN/LATERAL BREAKS DURING 2000: 1,465,000 GALS					
WATER USED TO LUBRICATE WELL PUMPS: 4,656,000 GALS					
WATER LOST/CONTRACTOR HIT WATER MAIN: 400,000 GALS					
MISCELLANEOUS = 140,400 GALS					
Water pumped into distribution system				<b>506,659</b>	16
Less: Water sold				458,448	17
Losses and unaccounted for				<b>48,211</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>10%</b>	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,150	21
Date of maximum: 7/26/2000					22
Cause of maximum:					23
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				1,176	24
Date of minimum: 10/6/2000					25
Total KWH used for pumping for the year				1,101,440	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery: N/A					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 MEQUON STREET	BG 643	692	8	300,000	Yes	<b>1</b>
WELL #3 WESTERN AVENUE	BG 645	1,060	15	400,000	Yes	<b>2</b>
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	200,000	Yes	<b>3</b>
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	350,000	Yes	<b>4</b>
WELL #6 HARRISON AVENUE	BG 648	630	19	400,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3	3&5	<b>1</b>
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	<b>2</b>
Purpose	P	P	B	<b>3</b>
Destination	D	T	D	<b>4</b>
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	<b>5</b>
Year Installed	1997	1955	1990	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	610	975	1,450	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	<b>10</b>
Year Installed	1997	1999	1990	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	100	50	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	4	5	6	<b>14</b>
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	R	T	D	<b>17</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	<b>18</b>
Year Installed	1966	1968	1986	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	500	750	700	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	<b>23</b>
Year Installed	1966	2000	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	100	125	75	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3	3 & 5	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1955	1990	1968	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	160	0	35	10
Total capacity in gallons	200,000	50,000	1,000,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	15
				16
				17
Filters, type (gravity, pressure, other, none)		NONE	NONE	18
				19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	21
				22
Is a corrosion control chemical used (yes, no)?		Y	Y	23
				24
Is water fluoridated (yes, no)?		Y	Y	25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	36	0	0	0	36	1
M	D	2.000	294	0	0	0	294	2
M	D	4.000	3,169	0	0	0	3,169	3
P	D	4.000	122	0	0	0	122	4
M	D	6.000	72,768	50	130	(1,218)	71,470	5
M	S	6.000	310	0	0	0	310	6
P	D	6.000	7,981	71	0	0	8,052	7
P	S	6.000	29	0	0	0	29	8
M	D	8.000	48,825	175	175	(2,055)	46,770	9
M	S	8.000	320	0	0	0	320	10
M	T	8.000	430	0	0	0	430	11
P	D	8.000	62,896	0	0	0	62,896	12
P	S	8.000	3,180	0	0	0	3,180	13
M	D	10.000	2,799	0	0	0	2,799	14
M	S	10.000	80	0	0	0	80	15
M	T	10.000	598	0	0	0	598	16
P	D	10.000	105	0	0	0	105	17
M	D	12.000	16,369	0	0	0	16,369	18
M	T	12.000	4,002	0	0	0	4,002	19
P	D	12.000	32,834	352	0	0	33,186	20
P	S	12.000	60	0	0	0	60	21
P	T	12.000	2,707	0	0	0	2,707	22
M	T	16.000	100	0	0	0	100	23
<b>Total Within Municipality</b>			<b>260,014</b>	<b>648</b>	<b>305</b>	<b>(3,273)</b>	<b>257,084</b>	
P	D	8.000	4,705	0	0	0	4,705	24
P	D	12.000	1,510	0	0	0	1,510	25
<b>Total Outside of Municipality</b>			<b>6,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,215</b>	
<b>Total Utility</b>			<b>266,229</b>	<b>648</b>	<b>305</b>	<b>(3,273)</b>	<b>263,299</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	476	46	1	0	521		1
L	0.750	735	0	46	0	689		2
L	1.000	3	0	0	0	3		3
M	1.000	1,945	0	0	0	1,945		4
M	1.250	23	0	0	0	23		5
M	1.500	60	2	0	0	62		6
M	2.000	54	0	0	0	54		7
P	4.000	10	0	0	0	10		8
M	4.000	31	0	0	0	31		9
P	6.000	7	0	0	0	7		10
M	6.000	20	0	0	0	20		11
P	8.000	1	0	0	0	1		12
M	8.000	2	0	0	0	2		13
<b>Total Utility</b>		<b>3,367</b>	<b>48</b>	<b>47</b>	<b>0</b>	<b>3,368</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,992	0	64	0	1,928	66	1
0.750	1,414	137	1	0	1,550	137	2
1.000	87	1	2	0	86	4	3
1.250	13	0	0	0	13	0	4
1.500	68	2	0	0	70	1	5
2.000	22	0	0	0	22	0	6
3.000	11	1	0	0	12	0	7
4.000	6	0	0	0	6	0	8
6.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,613</b>	<b>141</b>	<b>67</b>	<b>0</b>	<b>3,687</b>	<b>208</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,789	108	6	4	0	21	1,928	1
0.750	1,389	103	12	4	0	42	1,550	2
1.000	4	67	6	8	0	1	86	3
1.250	0	11	0	1	0	1	13	4
1.500	0	54	7	5	0	4	70	5
2.000	0	11	6	1	1	3	22	6
3.000	0	1	2	4	0	5	12	7
4.000	0	0	2	4	0	0	6	8
6.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>3,182</b>	<b>355</b>	<b>41</b>	<b>31</b>	<b>1</b>	<b>77</b>	<b>3,687</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	11	0	0	0	11	<b>1</b>
Within Municipality	507	8	7	(10)	498	<b>2</b>
<b>Total Fire Hydrants</b>	<b>518</b>	<b>8</b>	<b>7</b>	<b>(10)</b>	<b>509</b>	
<b>Flushing Hydrants</b>						
	5	0	0	0	5	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 509

Number of distribution system valves end of year: 800

Number of distribution valves operated during year: 100

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Operation & Maintenance Expenses (Page W-05)

#### ACCT #633, MAINT OF PUMPING EQUIPMENT

1999=\$14,756....2000=\$43,582....Diff of +\$28,826/195.35%

History of costs: In '98, the utility rehabbed two of its wells (Well 5 and Well 1). The rehab of pumping equipment @ Well 5 resulted in \$28,000 being charged to #633. A portion of the Well 1 rehab costs were also charged to #633. In '99, the pumps at Well 3 were rebuilt causing \$7,300 to be charged to #633. In 2000, pumping equipment at Well #4 was rebuilt causing \$30,300 to be charged to #633.

#### ACCT #665, MISC TRANSMISSION & DISTRIBUTION EXPENSES

1999=\$28,312....2000=\$61,235....Diff of +\$32,923/116.29%

The utility began paying its response employees a housing allowance in 2000. The utility also started charging stand-by wages paid to response employees to #665, where these wages had previously been charged to #242, a clearing account and then spread wherever direct wages were spread. The combined impact for these two expenses was \$13,291 in account #665 during 2000. (See further explanation of why #665 was used instead of #242 for stand-by wages under #588 explanation in the electric section.)

The remainder of the increase from 1999 to 2000 was due to an increase in wages as a result of a reallocation of wages. This would mean that other accounts would have decreased proportionately by what #665 increased.

#### ACCT #926, PENSIONS AND BENEFITS

1999=\$87,545....2000=\$67,190....Diff of -\$20,355/-23/25%

In 1999, an additional "paper entry" in the amount of \$33,000 was made to record additional vacation and sick leave liability in #253, with an offsetting debit entry to #926. The vacation and sick leave liability increased significantly in 1999 for two main reasons: 1) Several employees jumped into the next "age bracket" in the calculation; therefore requiring that a higher percentage of their unused accumulated sick leave be recorded as a liability, and 2) Effective 1/1/99, the utility approved a new policy which increased the percentage of unused accumulated sick leave that can be paid out upon retirement. This policy increased the payout from 50% to between 50% and 100%, depending on the number of years service.

In 2000, since this additional "paper entry" had already been made to #926 in 1999, it did not need to be made again. Instead, staff made an entry to true-up #253, for the total sick leave and vacation liability as of 12/31/00, to #926, which was a debit of \$9,000.

Considering a \$33,000 decrease from 1999 to 2000, offset by the \$9,000 debit entry in 2000 explains the majority of the \$20,355 decrease from 1999 to 2000.

## WATER OPERATING SECTION FOOTNOTES

---

### Water Utility Plant in Service (Page W-08)

#### RECLASSIFICATION OF WATER MAIN AND HYDRANTS:

1) ACCT #343: In 2000, staff reviewed rules on private versus public ownership of water mains and hydrants with the PSC and also reviewed the DNR's rules. A decision was then made that several customers were served off "radial feeds" which should never have been recorded as "public" mains and hydrants on the utility's books. Contributions were originally made by the customers/developers upon installation of this main and hydrants.

To correct the utility's records, #343, Plant, was credited with \$34,888.98 to remove 1,218 ft. of 6" ductile and \$65,015.48 to removed 2,055 ft. of 8" ductile, radial feed, water mains from the books.

Also, #271, Customer Contributions, was debited with the offsetting \$99,904.46.

#343, Accumulated Depreciation was debited with \$9,384.93 which was the amount of depreciation that had already been recorded on this water main.

#434, Misc. Credits to Surplus was credit with the offsetting \$9,384.93 to increase retained earnings by the depreciation expense that had been recorded over the years.

Lastly, the City of Cedarburg was refunded \$11,980 for the calculated amount they were overbilled through Public Fire Protection charges over the years since this radial feed main and hydrants were installed. The utility has identified which customers must now be billed Private Fire Protection charges and will be working with these customers early in 2001 to establish billing and clarify ownership/maintenance of these radial feed mains and hydrants.

2) ACCT #348: Similar entries were made to reclassify 10 hydrants as "private" as described above under #343.

To correct the utility's records, #348, Plant, was credited and #271, Customer Contributions was debited \$16,287.24.

#343, Accumulated Depreciation was debited and #434, Misc. Credits to Surplus was credited \$2,941.37.

#### CORRECTION OF RETIREMENT MADE IN PRIOR YEAR

1) ACCT #392: An AC/DC Inverter was retired twice in 1998 in error. The \$300 adjustment to plant reverses the duplicate retirement. Note, no adjustment to the amount of depreciation that had already been recorded on the \$300 since 1998 was made due to the small amount.

#### YEAR 2000 INSTALLATIONS OR RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

1) ACCT #343, Water Mains. Water main under Cedarburg's "Main Street," Washington Avenue was replaced. Traffic was rerouted around the busy downtown area. While only 225 ft. of main was replaced, the cost was \$130,000 due to the nature of the work involved and the contractor's costs

---

## WATER OPERATING SECTION FOOTNOTES

---

on this project which was a joint project with other municipal departments. Hydrostops were installed during certain phases of the job, totalling over \$60,000 to avoid having to shut the water off to local businesses while water main was rerouted around sewer manholes as per new DNR requirements. \$35,000 of additional costs were recorded for the installation of 423 ft. of water main in other areas of Cedarburg during 2000.

---

### Accumulated Provision for Depreciation - Water (Page W-10)

DEPRECIATION ADJUSTMENTS - See detailed explanations in footnotes for page W-9.

ACCT #343, Water Mains, <\$9,384.93> adjustment for accum. depr. on main reclassified as "Private" and taken off utility's books in 2000.

ACCT #348, Hydrants, <\$2,941.37> adjustment for accum. depr. on hydrants reclassified as "Private" and taken off utility's books in 2000.

ACCT #392, Transp. Equip., \$300.00 adjustment to eliminate duplicate retirement made in 1998.

---

### Sources of Water Supply - Ground Waters (Page W-13)

Well #4 Wauwatosa Road - Well diameter is 15" to 24"

Well #5 Lincoln Boulevard - Well diameter is 11" to 19"

Well #6 Harrison Avenue - Well Diameter is 19" to 35"

---

### Pumping & Power Equipment (Page W-15)

The program only listed for purpose for pumps - P for Primary, B for Booster or S for Standby pumping equipment.

Pump at 3&5 Lincoln Boulevard - The purpose of the pump is Booster/Stripper

---

### Reservoirs, Standpipes & Water Treatment (Page W-16)

All water treatment for Well 3 occurs at Well 5, except for corrosion control which occurs @ Well 3, for Well 3. The corrosion control for Well 5 occurs @ Well 5.

Unit B (Identification #3&5: The disinfection, type of equipment is gas chlorine. The only option to pick was gas.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Mains (Page W-17)

#### ADJUSTMENTS TO FOOTAGE OF MAIN, COLUMN (g)

1,218 ft of 6" Ductile and 2,055 ft. of 8" Ductile were reclassified as "private" and taken off the utility's books in 2000. See further information in footnotes for page W-8.

#### INFORMATION ON MAIN ADDITIONS REPORTED IN COLUMN (e)

1) FINANCING: 50 ft. of 6" Ductile and 175 ft of 8" Ductile were installed in Cedarburg's downtown (W/O #500001). The project was financed out of utility's reserves. 71 ft. of 6" PVC was installed on Madison & Cleveland (W/O #500001). The project was financial out of utility's reserves. 352 ft. of 12" PVC was extended on Pioneer Rd. (W/O #500003). Project will be financed by developer when property is annexed into the City in 2001; therefore a contribution of \$5,273.12 was recorded in 2000 with an offsetting entry to #143, Receivables.

2) ASSESSMENTS: The City filed a Deferred Assessment for \$5,992.18 (which includes \$5,273.12 for main and \$719.06 for services) for the last project mentioned above. The property will be annexed into the City in 2001 and the contribution will be paid at that time.

3) DEFERRED ASSESSMENTS: See explanation above.

---



---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-18)

FINANCING AND ASSESSMENT INFORMATION ON SERVICE ADDITIONS REPORTED IN COLUMN (d)

46, 3/4" copper services were recorded as having been replaced in Cedarburg's downtown (W/O #500001). However it should be noted that the full length of the services were not actually replaced, only a 4 ft. piece in the area between the main and the stop box were replaced. The cost for the 4 ft. pieces was substantial, \$657 each, therefore the original services which had been installed in 1923 at an average cost of \$0.94 were retired and the \$657 for each of the 46 services was listed as installed in 2000. The project was financed out of utility's reserves.

1, 1.5" copper service was installed on Pioneer Road for a new Veterinary Clinic. The cost was financed by the customer, as the customer paid the contractor directly and the utility reported a non-cash contribution.

1, 1.5" copper service was extended on Pioneer Rd. (W/O #500003). Project will be financed by developer when property is annexed into the City in 2001; therefore a contribution of \$719.06 was recorded in 2000 with an offsetting entry to #143, Receivables. The City filed a Deferred Assessment for \$5,992.18 (which includes \$5,273.12 for main and \$719.06 for services). The property will be annexed into the City in 2001 and the contribution will be paid at that time.

---

### Hydrants and Distribution System Valves (Page W-20)

10 hydrants were taken off the utility's records in 2000 when then were reclassified as "private." See further explanation as a footnote to page W-9.

Utility staff did not have time to operate half of the system valves in 2000 but will do so when time permits.

---

**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	7,093,267	1
<b>Total Sales of Electricity</b>	<b>7,093,267</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	9,506	2
Miscellaneous Service Revenues (451)	326	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	39,279	5
Interdepartmental Rents (455)	16,800	6
Other Electric Revenues (456)	4,413	7
<b>Total Other Operating Revenues</b>	<b>70,324</b>	
<b>Total Operating Revenues</b>	<b>7,163,591</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	5,201,424	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	397,543	10
Customer Accounts Expenses (901-905)	103,686	11
Sales Expenses (911-916)	84,897	12
Administrative and General Expenses (920-932)	418,672	13
<b>Total Operation and Maintenance Expenses</b>	<b>6,206,222</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	362,937	14
Amortization Expense (404-407)	0	15
Taxes (408)	267,741	16
<b>Total Other Expenses</b>	<b>630,678</b>	
<b>Total Operating Expenses</b>	<b>6,836,900</b>	
<b>NET OPERATING INCOME</b>	<b>326,691</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	9,506	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>9,506</b>	
<b>Miscellaneous Service Revenues (451):</b>		
ELECTRIC METER RECONNECTION FEES	326	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>326</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
RENTAL FROM TELEPHONE & CABLE TV COMPANIES FOR ATTACHMENTS TO ELECTRIC POLES	39,279	5
<b>Total Rent from Electric Property (454)</b>	<b>39,279</b>	
<b>Interdepartmental Rents (455):</b>		
RENT PAID BY THE WATER DEPARTMENT TO THE ELECTRIC DEPARTMENT	16,800	6
<b>Total Interdepartmental Rents (455)</b>	<b>16,800</b>	
<b>Other Electric Revenues (456):</b>		
WHEELING COSTS FROM WEPCO, SALES TAX RETAINER FEES, AND LATE FEES ON MISC A/R	4,413	7
<b>Total Other Electric Revenues (456)</b>	<b>4,413</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	5,201,424	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>5,201,424</b>	
<b>Total Power Production Expenses</b>	<b>5,201,424</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	4,213	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	30,595	52
Overhead Line Expenses (583)	11,050	53
Underground Line Expenses (584)	23,449	54
Street Lighting and Signal System Expenses (585)	35	55
Meter Expenses (586)	17,436	56
Customer Installations Expenses (587)	1,352	57
Miscellaneous Distribution Expenses (588)	113,602	58
Rents (589)	1,500	59
Maintenance Supervision and Engineering (590)	4,190	60
Maintenance of Structures (591)	479	61
Maintenance of Station Equipment (592)	8,674	62
Maintenance of Overhead Lines (593)	106,989	63
Maintenance of Underground Lines (594)	40,794	64
Maintenance of Line Transformers (595)	1,915	65
Maintenance of Street Lighting and Signal Systems (596)	28,494	66
Maintenance of Meters (597)	2,729	67
Maintenance of Miscellaneous Distribution Plant (598)	47	68
<b>Total Distribution Expenses</b>	<b>397,543</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	13,049	69
Meter Reading Expenses (902)	17,326	70
Customer Records and Collection Expenses (903)	58,869	71
Uncollectible Accounts (904)	(2,484)	72
Miscellaneous Customer Accounts Expenses (905)	16,926	73
<b>Total Customer Accounts Expenses</b>	<b>103,686</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	7,397	75
Advertising Expenses (913)	77,500	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>84,897</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	97,974	78
Office Supplies and Expenses (921)	8,651	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	19,676	81
Property Insurance (924)	3,622	82
Injuries and Damages (925)	12,707	83
Employee Pensions and Benefits (926)	160,750	84
Regulatory Commission Expenses (928)	2,468	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	71,836	87
Rents (931)	0	88
Maintenance of General Plant (932)	40,988	89
<b>Total Administrative and General Expenses</b>	<b>418,672</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>6,206,222</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	WIS ADM CODE - PSC SECTION 109	211,930	<b>1</b>
Social Security	PAYROLL DISTRIBUTION	36,871	<b>2</b>
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	10,276	<b>3</b>
PSC Remainder Assessment	BASED ON REVENUES	8,664	<b>4</b>
Other (specify): NONE	NONE	0	<b>5</b>
<b>Total tax expense</b>		<b>267,741</b>	



**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.232530				3
County tax rate	mills		2.174190				4
Local tax rate	mills		9.101380				5
School tax rate	mills		12.382710				6
Voc. school tax rate	mills		2.358230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.249040</b>				10
Less: state credit	mills		2.092190				11
<b>Net tax rate</b>	mills		<b>24.156850</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.101380</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.740940</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.842320</b>				17
<b>Total Tax Rate</b>	mills		<b>26.249040</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.908312</b>				19
<b>Total tax net of state credit</b>	mills		<b>24.156850</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.941959</b>				21
Utility Plant, Jan. 1	\$	<b>10,691,550</b>	10,691,550				22
Materials & Supplies	\$	<b>442,467</b>	442,467				23
<b>Subtotal</b>	\$	<b>11,134,017</b>	<b>11,134,017</b>				24
Less: Plant Outside Limits	\$	<b>574,392</b>	574,392				25
<b>Taxable Assets</b>	\$	<b>10,559,625</b>	<b>10,559,625</b>				26
Assessment Ratio	dec.		0.860100				27
<b>Assessed Value</b>	\$	<b>9,082,333</b>	<b>9,082,333</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.941959</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>199,284</b>	<b>199,284</b>				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>211,930</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	77,602		34
Structures and Improvements (361)	451,514		35
Station Equipment (362)	1,181,236		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	719,370	105,899	38
Overhead Conductors and Devices (365)	912,587	100,381	39
Underground Conduit (366)	45,061	4,574	40
Underground Conductors and Devices (367)	2,990,282	150,324	41
Line Transformers (368)	1,053,201	40,405	42
Services (369)	621,568	65,781	43
Meters (370)	397,518	22,963	44
Installations on Customers' Premises (371)	9,170	2,109	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	754,714	422,404	47
<b>Total Distribution Plant</b>	<b>9,213,823</b>	<b>914,840</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	22,643		48
Structures and Improvements (390)	459,955	26,849	49
Office Furniture and Equipment (391)	37,219	7,003	50
Computer Equipment (391.1)	64,340	24,172	51
Transportation Equipment (392)	129,920		52
Stores Equipment (393)	9,808		53
Tools, Shop and Garage Equipment (394)	53,193	6,815	54
Laboratory Equipment (395)	32,990		55
Power Operated Equipment (396)	352,646		56
Communication Equipment (397)	200,005	80,787	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			77,602 34
Structures and Improvements (361)			451,514 35
Station Equipment (362)			1,181,236 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	16,411		808,858 38
Overhead Conductors and Devices (365)	28,346		984,622 39
Underground Conduit (366)			49,635 40
Underground Conductors and Devices (367)	21,656		3,118,950 41
Line Transformers (368)	0		1,093,606 42
Services (369)	6,531		680,818 43
Meters (370)	6,322		414,159 44
Installations on Customers' Premises (371)	498		10,781 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	22,929		1,154,189 47
<b>Total Distribution Plant</b>	<b>102,693</b>	<b>0</b>	<b>10,025,970</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			22,643 48
Structures and Improvements (390)	14,006		472,798 49
Office Furniture and Equipment (391)	0		44,222 50
Computer Equipment (391.1)	15,404		73,108 51
Transportation Equipment (392)			129,920 52
Stores Equipment (393)			9,808 53
Tools, Shop and Garage Equipment (394)			60,008 54
Laboratory Equipment (395)			32,990 55
Power Operated Equipment (396)			352,646 56
Communication Equipment (397)	52,935		227,857 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,362,719</b>	<b>145,626</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,576,542</b>	<b>1,060,466</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 <b>Total utility plant in service</b>	 <b>10,576,542</b>	 <b>1,060,466</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>82,345</b>	<b>0</b>	<b>1,426,000</b>
<b>Total utility plant in service directly assignable</b>	<b>185,038</b>	<b>0</b>	<b>11,451,970</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>185,038</b>	<b>0</b>	<b>11,451,970</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25



## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	227,579	3.18%	14,358	<b>27</b>
Station Equipment (362)	695,120	3.23%	38,154	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	98,143	3.75%	28,654	<b>30</b>
Overhead Conductors and Devices (365)	122,085	3.40%	32,253	<b>31</b>
Underground Conduit (366)	21,424	2.50%	1,184	<b>32</b>
Underground Conductors and Devices (367)	985,266	3.33%	101,719	<b>33</b>
Line Transformers (368)	453,445	3.03%	32,524	<b>34</b>
Services (369)	240,453	3.45%	22,466	<b>35</b>
Meters (370)	159,553	3.17%	12,865	<b>36</b>
Installations on Customers' Premises (371)	(2,916)	5.00%	499	<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	359,516	3.33%	31,783	<b>39</b>
<b>Total Distribution Plant</b>	<b>3,359,668</b>		<b>316,459</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	247,581	2.50%	11,659	<b>40</b>
Office Furniture and Equipment (391)	23,162	6.25%	2,545	<b>41</b>
Computer Equipment (391.1)	18,765	14.29%	9,821	<b>42</b>
Transportation Equipment (392)	79,444	6.43%	8,353	<b>43</b>
Stores Equipment (393)	2,770	4.00%	392	<b>44</b>
Tools, Shop and Garage Equipment (394)	(11,325)	6.67%	3,775	<b>45</b>
Laboratory Equipment (395)	14,434	5.56%	1,834	<b>46</b>
Power Operated Equipment (396)	74,139	4.87%	17,182	<b>47</b>
Communication Equipment (397)	188,043	7.69%	16,451	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>637,013</b>		<b>72,012</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,996,681</b>		<b>388,471</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361		0	0	0	241,937	27
362		0	0	0	733,274	28
363					0	29
364	16,411	17,717	0	0	92,669	30
365	28,346	21,418	1,882	0	106,456	31
366		0	0	0	22,608	32
367	21,656	3,287	2,774	0	1,064,816	33
368	0	0	0	0	485,969	34
369	6,531	5,641	89	0	250,836	35
370	6,322	0	0	0	166,096	36
371	498	83	0	0	(2,998)	37
372					0	38
373	22,929	11,031	5,688	0	363,027	39
	102,693	59,177	10,433	0	3,524,690	
390	14,006	1,200	0	0	244,034	40
391	0	0	0	0	25,707	41
391.1	15,404	0	0	0	13,182	42
392		0	0	0	87,797	43
393		0	0	0	3,162	44
394			0	16,013	8,463	45
395		0	0	0	16,268	46
396		0	0	0	91,321	47
397	52,935	2,000	0	0	149,559	48
398					0	49
399					0	50
	82,345	3,200	0	16,013	639,493	
	185,038	62,377	10,433	16,013	4,164,183	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>3,996,681</u></b>		<b><u>388,471</u></b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0    51
	<b>185,038</b>	<b>62,377</b>	<b>10,433</b>	<b>16,013</b>	<b>4,164,183</b>

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>		
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.00	20.14	<b>1</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>2</b>
14.4/24.9 kV (25kV)	0.00	0.00	<b>3</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)	0.00	6.65	<b>5</b>
7.2/12.5 kV (12kV)	0.00	0.00	<b>6</b>
14.4/24.9 kV (25kV)	0.00	0.00	<b>7</b>
<b>Other:</b>			
NONE	0.00	0.00	<b>8</b>
<b>Transmission System</b>			
34.5 kV	0.00	0.00	<b>9</b>
69 kV	0.00	0.00	<b>10</b>
115 kV	0.00	0.00	<b>11</b>
138 kV	0.00	0.00	<b>12</b>
<b>Other:</b>			
24.9 KV - RURAL	0.00	1.07	<b>13</b>
24.9 KV - URBAN	0.00	6.17	<b>14</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	292	12
<b>Total</b>	<b>295</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>295</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	20,084	Monday	01/17/2000	18:00	11,261
February	02	19,256	Wednesday	02/02/2000	18:00	10,248
March	03	18,284	Monday	03/20/2000	18:00	10,424
April	04	18,359	Thursday	04/20/2000	10:00	9,546
May	05	20,794	Monday	05/08/2000	14:00	10,464
June	06	23,576	Friday	06/09/2000	14:00	10,937
July	07	24,331	Thursday	07/13/2000	17:00	11,267
August	08	26,712	Thursday	08/31/2000	15:00	12,257
September	09	26,568	Friday	09/01/2000	14:00	10,787
October	10	18,932	Monday	10/23/2000	19:00	10,651
November	11	20,123	Tuesday	11/21/2000	18:00	10,596
December	12	21,905	Monday	12/18/2000	18:00	11,607
<b>Total</b>		<b>258,924</b>				<b>130,045</b>

**System Name** CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading**      **Supplier**

60 minutes integrated      Wisconsin Public Power Inc.



**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		130,045	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>130,045</b>	<b>15</b>
			<b>16</b>
<b>Disposition of Energy</b>			<b>17</b>
Sales to Ultimate Consumers (including interdepartmental sales)		125,027	18
Sales For Resale		0	19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		228	22
<b>Total Used by Company</b>		<b>228</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>125,255</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		4,790	27
<b>Total Energy Losses</b>		<b>4,790</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.6833%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>130,045</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	4,789	39,283	1
RESIDENTIAL SERVICE- OPTIONAL TIME-OF-DAY	RG-2	53	780	2
<b>Total Sales for Residential Sales</b>		<b>4,842</b>	<b>40,063</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER	CP-1	31	9,105	3
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	7	4,667	4
LARGE POWER - TIME-OF-DAY	CP-3	13	24,447	5
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	27,636	6
GENERAL SERVICE	GS-1	719	16,631	7
GENERAL SERVICE- OPTIONAL TIME-OF-DAY	GS-2	5	188	8
INTERDEPARTMENTAL	MP-1	6	1,101	9
SECURITY LIGHTING	SL-1	46	79	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>830</b>	<b>83,854</b>	
<b>Public Street &amp; Highway Lighting</b>				
NONE				11
PUBLIC STREET LIGHTING	MS-1	1	1,098	12
DOWNTOWN STREET LIGHTING	MS-2	1	12	13
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>2</b>	<b>1,110</b>	
<b>Sales for Resale</b>				
NONE		0	0	14
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>5,674</b>	<b>125,027</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	2,605,016	17,539	<b>2,622,555</b>	<b>1</b>
0	0	44,223	241	<b>44,464</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>2,649,239</b>	<b>17,780</b>	<b>2,667,019</b>	
31,804	22,079	540,251	1,340	<b>541,591</b>	<b>3</b>
10,470	12,741	222,635	(278)	<b>222,357</b>	<b>4</b>
62,718	75,068	1,168,245	12,653	<b>1,180,898</b>	<b>5</b>
63,764	64,944	1,140,283	9,571	<b>1,149,854</b>	<b>6</b>
0	0	1,066,622	6,114	<b>1,072,736</b>	<b>7</b>
0	0	10,511	186	<b>10,697</b>	<b>8</b>
0	0	56,520	464	<b>56,984</b>	<b>9</b>
0	0	7,265	8	<b>7,273</b>	<b>10</b>
<b>168,756</b>	<b>174,832</b>	<b>4,212,332</b>	<b>30,058</b>	<b>4,242,390</b>	
				<b>0</b>	<b>11</b>
0	0	167,295	130	<b>167,425</b>	<b>12</b>
0	0	16,416	17	<b>16,433</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>183,711</b>	<b>147</b>	<b>183,858</b>	
0	0	0	0	<b>0</b>	<b>14</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>168,756</b>	<b>174,832</b>	<b>7,045,282</b>	<b>47,985</b>	<b>7,093,267</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		24900				4
Point of Metering		CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW		258,924				6
Average load factor		68.8016%				7
Total Cost of Purchased Power		5,201,424				8
Average cost per kWh		0.0400				9
On-Peak Hours (if applicable)		7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	5,392	5,869			12
	February	5,152	5,096			13
	March	5,424	5,000			14
	April	4,566	4,980			15
	May	5,296	5,168			16
	June	5,572	5,365			17
	July	5,262	6,005			18
	August	6,541	5,715			19
	September	5,077	5,710			20
	October	5,326	5,325			21
	November	5,208	5,389			22
	December	5,286	6,321			23
	Total kWh (000)	64,102	65,943			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
N/A	0						1
NONE							2
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
N/A	0					1
NONE						2
<b>Total</b>						<b>0</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
							1
							2
Total		0	0	0	0	0	



**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			
Total							<u><u>0</u></u>
							1

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
							0	0
</								

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AMCAST	CARLSN TL	I.P./CED	KELCH KEMP DAIRY		1
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	2
Voltage--Low Side	480	480	4,160	480	480	3
Num. Main Transformers in Operation	1	3	2	1	2	4
Capacity of Transformers in kVA	2,500	2,167	3,000	1,500	4,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	1,692	877	1,411	514	2,216	7
Dt and Hr of Such Maximum Demand	11/07/2000	07/10/2000	08/04/2000	10/08/2000	05/08/2000	8
	11:00	14:00	09:00	22:00	16:00	9
Kwh Output	683,908	312,134	606,319	214,326	1,132,542	10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAYTON	LINCOLN	M&I OFFICE	MEQUON	NOWEST	16
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	17
Voltage--Low Side	4,160	4,160	480	4,160	4,160	18
Num. of Main Transformers in Operation	1	1	1	2	1	19
Capacity of Transformers in kVA	6,250	6,250	1,500	9,000	7,000	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW	2,565	5,362	470	6,094	4,095	22
Dt and Hr of Such Maximum Demand	04/27/2000	12/11/2000	08/31/2000	09/01/2000	08/31/2000	23
	10:00	09:00	14:00	13:00	19:00	24
Kwh Output	642,641	2,766,642	225,001	2,147,448	1,608,546	25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SOWEST	WEIL PUMP				31
Voltage--High Side	24,900	24,900				32
Voltage--Low Side	4,160	480				33
Num. of Main Transformers in Operation	1	1				34
Capacity of Transformers in kVA	7,000	1,000				35
Number of Spare Transformers on Hand	0	0				36
15-Minute Maximum Demand in kW	3,040	466				37
Dt and Hr of Such Maximum Demand	07/27/2000	08/29/2000				38
	17:00	13:00				39
Kwh Output	968,374	187,963				40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,901	1,079	63,476	1
Acquired during year	109	46	1,353	2
<b>Total</b>	<b>6,010</b>	<b>1,125</b>	<b>64,829</b>	<b>3</b>
Retired during year	71	0	0	4
Sales, transfers or adjustments increase (decrease)	11	0	0	5
<b>Number end of year</b>	<b>5,950</b>	<b>1,125</b>	<b>64,829</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	5,697	976	53,009	8
In utility's use	21	10	1,199	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises				11
In stock	232	139	10,621	12
<b>Total end of year</b>	<b>5,950</b>	<b>1,125</b>	<b>64,829</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
NONE				<b>1</b>
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Ornamental</b>				
Fluorescent	18	57	4,201	<b>2</b>
Metal Halide/Halogen	70	3	535	<b>3</b>
Metal Halide/Halogen	175	33	15,317	<b>4</b>
Mercury Vapor	175	6	5,966	<b>5</b>
Mercury Vapor	400	2	4,669	<b>6</b>
Sodium Vapor	70	9	2,670	<b>7</b>
Sodium Vapor	100	249	123,743	<b>8</b>
Sodium Vapor	150	498	363,344	<b>9</b>
Sodium Vapor	250	369	584,429	<b>10</b>
Sodium Vapor	400	3	5,571	<b>11</b>
<b>Total</b>		<b>1,229</b>	<b>1,110,445</b>	
<b>Other</b>				
NONE				<b>12</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Operation & Maintenance Expenses (Page E-03)

ACCT #588, MISC DISTRIBUTION EXPENSES

1999=\$84,053....2000=\$113,602....Diff of +\$29,549/35.16%

In 2000, the utility began paying its response employees who live within a certain response time radius, a monthly housing allowance. Additionally, the utility began to record stand-by pay as a Misc. Distribution Expense where in prior years, this cost was charged to #242, Non-Productive Labor Expenses, and then spread wherever crew labor was spread (the majority being to capital projects). Per the utility's auditors, charging #588 in 2000 for both the Housing Allowance and Stand-by pay would be appropriate. Then, over the next few years, the utility can consider reallocating these costs to distribute them amongst all the accounts where overtime is charged when employees are called in after hours and quick response is needed.

ACCT #932, MAINT OF GENERAL PLANT

1999=\$59,029....2000=\$40,988....Diff of -\$18,041/-30.56%

During the couple of years prior to 2000, the utility updated its office and shop work areas. Some of these costs were charged to #932 and some to capital. All of this work was completed prior to 2000, therefore maintenance of the utility's main office and shop building decreased \$16,000.

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Electric Utility Plant in Service (Page E-06)

YEAR 2000 INSTALLATIONS OR RETIREMENTS GREATER THAN \$100,000 PER ACCOUNT:

1) ACCT #364, Poles, Towers & Fixtures. Installations of \$105,899 made up of 71 Poles at a total of \$76,169; 44 Anchors at \$2,948; 70 Down/Head Guys at \$5,096; 55 Equipment Mounts at \$8,513; 59 Crossarms at \$12,795; and 1 Cluster Mount at \$378. \$40,000 of these costs were associated with the State's widening of Pioneer Road requiring the utility to move and replace electrical equipment. Also, the utility has established a plan for rebuilding aging infrastructure. Rebuilds done in 2000 account for much of these \$105,899 plant costs. The remainder of the costs are for normal new installations and changeouts.

2) ACCT #365, Overhead Conductors & Devices. Installations of \$100,381 made up of 110 Grounds @ a total of \$9,275; 24,186 ft. of conductor @ \$62,022; 60 Cutouts @ \$7,282; 55 Arrestors @ \$4,391; 3 disconnects @ \$1,632; and 3 GOLB/Switches @ \$15,778. Over \$50,000 of these costs were associated with the State's widening of Pioneer Road requiring the utility to move and replace electrical equipment. The remainder of this is again due primarily to system rebuilds.

3) ACCT #367, Underground Conductors & Devices. Installations of \$150,324 made up of 9 Modules @ a total of \$3,909; 1 PMH Gear @ \$22,145; 43 Pedestals @ \$11,934; 4 Junction Boxes @ \$381,692; 14,640ft. of conductor at \$85,839; 13 Transformer Pads @ \$5,852; 23 Arrestors @ \$3,346; 12 Elbow Arrestors @ \$2,390; 26 Risers @ \$11,092. \$79,000 of these costs were associated with moving and replacing electrical equipment as part of the State's widening of Pioneer Road. \$40,000 of these costs were for primary line extensions to new subdivisions and a business. The remainder of the costs were for system rebuilds, conversions of electrical services from overhead to underground, and so on.

4) ACCT #373, Street Lighting. Installations of \$422,404 primarily due to two projects.

Project #1: Replacement of street lighting facilities in the downtown area. In 2000, the City of Cedarburg coordinated a "Streetscape" project for the north end of the main street. Part of this project was replacement of the concrete street light poles and sodium fixtures with decorative street and pedestrian poles and metal halide fixtures. A contractor performed the work and the special materials were ordered by the utility. The total installation cost of the project was \$270,000. The City opted that the utility fund 100% of the installation costs and recover the cost through the street lighting rates over the life of the units.

Project #2: As part of the State's widening of Pioneer Road, the utility installed street lighting equipment at a total installation cost of \$108,000

OTHER IMPORTANT FOOTNOTE THAT WAS NOT INCLUDED IN 1999'S PSC REPORT, BUT SHOULD HAVE BEEN.

Upon completion of a complete field inventory of the utility's electrical system and a re-valuation, adjustments to the utility's plant values were made and were offset with an entry to accumulated depreciation. The net,

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

overall impact was only \$2,918, but within specific accounts, the adjustments varied. Staff researched adjustments being made to make sure they were reasonable. You will note some accounts are being adjusted one way and others the other way. This is often due to the fact that particular units were listed in different accounts in years past than they are now. The way we are listing them now seems to be in line with what is outlined in the PSC's Uniform System of Accounts.

The Utility is now using a CPR Ledger, generated through the field inventory, via R&R SyTEC Software. Electric Work Orders and prepared and analyzed using this software. The costs are posted to the CPR Ledger on an annual basis.

Following is a listing of the adjustments made in 1999 for the re-valuation of the units in each plant account. (The offsetting entries were made to accumulated depreciation as explained above.)

#364.	+	\$	45,980
#365	-	\$	129,335
#366	-	\$	934
#367	+	\$	21,600
#369	+	\$	25,133
#371	-	\$	4,088
#373	+	\$	44,561
TOTAL	+	\$	2,918

---



---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Accumulated Provision for Depreciation - Electric (Page E-08)

ACCT #371, Installations on Customer Premises. Last year (1999), a credit of \$4,088 was made to plant and a debit to accumulated depreciation following a re-valuation of the utility's electrical system. This caused the balance in accumulated depreciation to become a negative number.

ACCT #394, Tools, Shop and Garage Equipment. Again in 2000, the utility received a reimbursement from PECFA for remedial costs at it's utility building site ... in the amount of \$16,013.09. The reimbursement is for costs incurred in conjunction with the clean-up of an underground fuel tank, which was originally recorded, in error, in account #394. When the fuel tanks were removed several years ago, they were retired out of #394 and the remedial research and monitoring was charged as a Cost of Removal to #394. Now, as the utility receives PECFA reimbursements, they are being credited to Cost of Removal in account#394. The PSC Report program cannot however accept credit entries to Cost of Removal, so we are listing this as an "adjustment" instead.

OTHER IMPORTANT FOOTNOTE THAT WAS NOT INCLUDED IN 1999'S PSC REPORT, BUT SHOULD HAVE BEEN.

Upon completion of a complete field inventory of the utility's electrical system and a re-evaluation, adjustments to the utility's plant values were made and were offset with an entry to accumulated depreciation. The net, overall impact was only \$2,918, but within specific accounts, the adjustments varied. Staff researched adjustments being made to make sure they were reasonable. You will note some accounts are being adjusted one way and others the other way. This is often due to the fact that particular units were listed in different accounts in years past than they are now. The way we are listing them now seems to be in line with what is outlined in the PSC's Uniform System of Accounts.

Please see an itemized list of the adjustments made in the footnotes for page E-6.

---

### Transmission and Distribution Lines (Page E-10)

Per the PSC many years ago, only "overhead" miles of line are to be reported on page E-10. This is what has been reported here; however, during 2000, a member of the PSC mentioned that overhead and underground miles of line should be reported here. We will get this clarified in 2001 and report the correct miles at that time. With our new electric CAD system, this information should be available.

---

---

## ELECTRIC OPERATING SECTION FOOTNOTES

---

### Rural Line Customers (Page E-11)

NOTE: Effective with our 1990 Electric rates approved by the PSC, Urban & Rural Electric Customers are served at the same rate.

For customers served at other than rural rates, these are:

Residential = 262

General Service = 24 (General Service Total = 27 less the 3 farm customers listed below)

Small Power = 4

Security Lights = 2

Farm Customers:

Acct #2-544100-00 Roger Bentz

Acct #2-546000-00 Ervin Seidler

Acct #2-547200-00 Henry Retzlaff

---

### Sales of Electricity by Rate Schedule (Page E-14)

Column (e) includes billable measured demand (all class for CP-1 rate classe, and on-peak for Cp-2, Cp-3 & Cp-4 classes) plus KW of power factor penalty demand adjustment. In-other-words, the total in column (e) is KW of Billed Demand.

---

### Substation Equipment (Page E-23)

The Customer Owned Substations are as follows:

Kemp Dairy

International Paper/Cedarburg Plant (was Wabash Pioneer)

Amcast

Carlson Tool

The Program does not show any number in KWH that has 7 digits. Listed below are the substations and the complete KWH outputs:

Amcast - 683,908.00

Carlson Tool - 312,134.00

Kelch - 214,326.00

Kemps Dairy - 1,132,542.00

Lincoln Substation - 2,766,642.00

M&I Office - 225,001.00

Midtown Substation (Mequon) - 2,147,448.00

Northwest Substation - 1,608,546.00

Layton Substation - 642,642.00

International Paper/Cedarburg Plant - 606,319.00

Southwest Substation - 968,374.00

Weil Pump - 187,963.00

---